



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable E. M. Ritchey, Jr.
County Attorney
Jasper County
Jasper, Texas

Dear Sir:

Opinion No. 0-3668

Re: If no order of sale issues
on a judgment for delinquent
State taxes within 10 years
same does not become barred.

Your letter requesting our opinion on when, if
ever, does a delinquent tax judgment rendered in favor
of the State of Texas becomes dormant, has been given
our consideration.

In our Opinion No. 0-415, dated April 6, 1939,
addressed to Honorable Charles F. McMillan, County Attor-
ney of San Augustine County, we had a similar question
before us and we then held that a tax judgment in favor
of the State never became barred by limitation. We en-
close you herewith a copy of said opinion, which, we think,
will answer your question.

Under Article 3773 of the Revised Statutes, as
amended in 1932, no judgment becomes dormant under ten (10)
years, *Christian v. Hill Company*, 113 S. W. (2d) 616.

We appreciate the exhaustive brief which you
prepared for our consideration.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By

George W. Darcus
George W. Darcus
Assistant

GCM:LM
ENCLOSURE

APPROVED JUN 15, 1941

William R. Lewis

acting ATTORNEY GENERAL

